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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

AGENCY: Department of the Treasury.

ACTION: Notice.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Pub. L. 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by email at PRA@treasury.gov or the entire information collection request may be found at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

OMB Number: 1545-0817.

Type of Review: Extension without change of a previously approved collection.

Title: TD 7845 - Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (Final).

Abstract: Internal Revenue Code section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. IRS needs the information to comply with requests for public inspection of the above-named documents.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 8,538.

OMB Number: 1545-0916.

Type of Review: Extension without change of a previously approved collection.

Title: EE-96-85 (NPRM) and TD 8073 (Temporary regulations) Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.

Abstract: TD 8073 provide rules relating to effective dates and other issues arising under sections 91, 223 and 511-561 of the Tax Reform Act of 1984.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 4,000.

OMB Number: 1545-1191.

Type of Review: Extension without change of a previously approved collection.

Title: INTL-868-89 (Final) Information with Respect to Certain Foreign- Owned Corporations.

Abstract: The regulations require record maintenance, annual information filing, and the authorization of the U.S. corporation to act as an agent for IRS summons purposes. These requirements allow IRS International examiners to better audit the returns of U.S. corporations engaged in cross-border transactions with a related party.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 630,000.

OMB Number: 1545-1671.

Type of Review: Extension without change of a previously approved collection.

Title: REG-209709-94 (Final-TD 8865) Amortization of Intangible Property.

Abstract: The collection of information in this regulation is in § 1.197-2(h)(9). This information is required in order to provide guidance on the time and manner of making the election under section 197(f)(9)(B). Under this election, the seller of a section 197 intangible may pay a tax on the sale in order to avoid the application of the anti-churning rules of section 197(f)(9) to the purchaser. This information will be used to confirm the parties to the transaction, calculate any additional tax due, and notify the purchaser of the seller's election.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,500.

OMB Number: 1545-1954.

Type of Review: Extension without change of a previously approved collection.

Title: Health Coverage Tax Credit Registration Update Form.

Form: 13704.

Abstract: Internal Revenue Code sections 35 and 7527 enacted by Pub. L. 107-210 require the Internal Revenue Service to provide payments of the HCTC to eligible individuals beginning August 1, 2003. The IRS will use the Registration Update Form to ensure that the processes and communications for delivering these payments help taxpayers determine if they are eligible for the credit and understand what they need to do to continue payments.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 1,100.

OMB Number: 1545-1960.

Type of Review: Extension without change of a previously approved collection.

Title: Information Referral.

Form: 3949-A.

Abstract: This application is voluntary and the information requested helps us determine if there has been a violation of Income Tax Law. The IRS requests the taxpayer identification numbers- Social Security Number (SSN) or Employer Identification Number (EIN) in order to fully process your application. Failure to provide this information may lead to suspension of processing this application.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 53,750.

OMB Number: 1545-2122.

Type of Review: Revision of a previously approved collection.

Title: Agricultural Chemicals Security Credit.

Form: 8931.

Abstract: Form 8931 is used to claim the tax credit for qualified agricultural chemicals security costs paid or incurred by eligible agricultural businesses. All the costs must be paid or incurred to protect specified agricultural chemicals at a facility.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 389,330.

OMB Number: 1545-2146.

Type of Review: Extension without change of a previously approved collection.

Title: REG-120476-07 (TD 9457) (Final), Employer Comparable Contributions to Health Savings Accounts and Requirement of a Return for filing of the excise taxes under sections 4980B, 4980D, 4980E and 4980G.

Abstract: The information results from the requirement to file a return for the payment of the excise taxes under section 4980B, 4980D, 4980E, and 4980G of the code.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 2,500.

Dated: August 25, 2015.

Dawn D. Wolfgang

Treasury PRA Clearance Officer

BILLING CODE: 4830-01

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